

## TAXPAYER RIGHTS

1	Course Title:	TAXPAYER RIGHTS
2	Course Code:	KMH6111
3	Type of Course:	Optional
4	Level of Course:	Third Cycle
5	Year of Study:	1
6	Semester:	1
7	ECTS Credits Allocated:	4.00
8	Theoretical (hour/week):	2.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Dr. Öğr. Üyesi GÜLŞEN GEDİK
15	Course Lecturers:	
16	Contact information of the Course Coordinator:	Uludağ Üniversitesi Hukuk Fakültesi gulsengedik@uludag.edu.tr
17	Website:	
18	Objective of the Course:	Gaining knowledge and skills related taxpayers rights and obligations, equipping ability to interpret the resources of taxpayers rights, gaining to discern about types and protection of taxpayer rights
19	Contribution of the Course to Professional Development:	
20	Learning Outcomes:	
	1	To be able to analyze and evaluate properties of taxpayers obligations;
	2	To be able to define the notion of taxpayer rights and distinguish its position in rights;
	3	To be able to explain resources of taxpayers rights and their characteristics;
	4	To be able to count general taxpayer rights and analyze their properties ;
	5	To be able to count special taxpayer rights and analyze their properties;
	6	To be able to interpret rights based on ECHR and draw a conclusion;
	7	To be able to explain the mechanisms for the protection of taxpayer rights;
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21	Course Content:	
	<b>Course Content:</b>	
Week	Theoretical	Practice
1	Conception of taxpayer - tax liability. Investigation situation and types of liabilities in Tax Law	

<b>2</b>	Taxpayer's obligation of notification, documentation, bookkeeping and record	
<b>3</b>	Tax Return obligation, Obligation related to documentation of payments, Retaining and submitting obligation, Other obligations	
<b>4</b>	Rule of law and concept of taxpayer rights; Place in rights and importance of taxpayer rights; Resource and development of taxpayer rights	
<b>5</b>	General taxpayer rights: Right to be served fair, equal and respectful, Right to be informed, Right to appeal: Administrative and judicial application	
<b>6</b>	General taxpayer rights: Right to privacy of taxpayer information; Right to certainty in taxation; Right to secrecy of private life; Right to be represented	
<b>7</b>	Special taxpayer rights: Rights in imposition and collection of tax: Tax return with reservation, Compunction, Cancellation, Tax offence allowance, Rights in audit of tax	
<b>8</b>	Special taxpayer rights: Rights in administrative and judicial remedies: Accordance, Correcting errors; Right to a fair trial, Right to remain silent	
<b>9</b>	Rights based on ECHR: Right to protection of property, Right to fair trial, Rights in trial	

<b>23</b>	Assesment	
<b>TERM LEARNING ACTIVITIES</b>	<b>NUMBER</b>	<b>WEIGHT</b>
Midterm Exam	0	0.00
Quiz	0	0.00
Home work-project	0	0.00
Final Exam	1	100.00
Total	1	100.00

Contribution of Term (Year) Learning Activities to Success Grade	0.00
Contribution of Final Exam to Success Grade	100.00
Total	100.00
Measurement and Evaluation Techniques Used in the Course	
<b>24</b>	<b>ECTS / WORK LOAD TABLE</b>

<b>25</b>	<b>CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS</b>															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK2	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK3	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK4	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK6	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK7	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
<b>LO: Learning Objectives    PQ: Program Qualifications</b>																
<b>Contribution Level:</b>	<b>1 very low</b>		<b>2 low</b>		<b>3 Medium</b>		<b>4 High</b>		<b>5 Very High</b>							